



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MARSHALL WATER AND SEWER

Principal Office: 130 SOUTH PARDEE STREET
P.O. BOX 45
MARSHALL, WI 53559

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SUSAN A. PECK of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (Signature of person responsible for accounts)	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> 06/08/1998 (Date)
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CLERK TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MARSHALL WATER AND SEWER**Utility Address:** 130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559

When was utility organized? 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SUSAN A PECK**Title:** CLERK/TREASURER**Office Address:**

130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559-0045

Telephone: (608) 655 - 4017**Fax Number:** (608) 655 - 4273**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & CO**Title:****Office Address:** VIRCHOW KRAUSE & CO

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 1/21/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: STEPHEN SWIGGUM**Title:** UTILITY SUPERINTENDENT**Office Address:**405 EAST MAIN STREET
P.O. BOX 45
MARSHALL, WI 53559-0045**Telephone:** (608) 655 - 3814**Fax Number:** (608) 655 - 4273**E-mail Address:**

Name: SUSAN A PECK**Title:** CLERK TREASURER**Office Address:**130 SOUTH PARDEE STREET
P.O. BOX 45
MARSHALL, WI 53559-0045**Telephone:** (608) 655 - 4017**Fax Number:** (608) 655 - 4273**E-mail Address:**

Name of utility commission/committee: MARSHALL VILLAGE BOARD

Names of members of utility commission/committee:PHILIP ADAS
SHAWN D ARNOLD
HAROLD HART
MARLIN E HENSLER, JR, VILLAGE PRESIDENT
DAN POWELL
MARY ROSECKY
SALLY WADDELL

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 5/23/1952**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: VIRCHOW KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Contact Person: JOHN ANDRES

Title:

Telephone: (608) 249 - 5566

Fax Number: (608) 249 - 8532

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

ACCOUNTING & AUDITING SERVICES

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	244,291	239,617	1
Operating Expenses:			
Operation and Maintenance Expense (401)	105,988	95,861	2
Depreciation Expense (403)	33,499	30,533	3
Amortization Expense (404)	0		4
Taxes (408)	41,919	43,932	5
Total Operating Expenses	181,406	170,326	
Net Operating Income	62,885	69,291	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	62,885	69,291	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	28,084	19,073	9
Miscellaneous Nonoperating Income (421)	288,346	139,507	10
Total Other Income	316,430	158,580	
Total Income	379,315	227,871	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	379,315	227,871	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	82,907	44,054	13
Amortization of Debt Discount and Expense (428)	3,877	3,631	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	64	370	16
Other Interest Expense (431)	0	12,963	17
Interest Charged to Construction--Cr. (432)	25,028		18
Total Interest Charges	61,820	61,018	
Net Income	317,495	166,853	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	903,442	736,589	19
Balance Transferred from Income (433)	317,495	166,853	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	1,220,937	903,442	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	28,084	4
Total (Acct. 419):	28,084	
Miscellaneous Nonoperating Income (421):		
SEWER NET OPERATING INCOME	288,346	5
Total (Acct. 421):	288,346	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	244,291	0	0	0	244,291	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	244,291	0	0	0	244,291	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,234,568	2,057,080	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	310,831	290,239	2
Net Utility Plant	1,923,737	1,766,841	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,193,221	2,525,924	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	698,015	643,135	4
Net Nonutility Property	4,495,206	1,882,789	
Investment in Municipality (123)	551,080		5
Other Investments (124)	0		6
Special Funds (125)	627,640	347,341	7
Total Other Property and Investments	5,673,926	2,230,130	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(2,173)	2,675	8
Temporary Cash Investments (132)	36,497	17,303	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	11,745	31,484	11
Other Accounts Receivable (143)	44,109	79,167	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	365,853	526	14
Materials and Supplies (150)	4,007	4,062	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	460,038	135,217	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,479	17,355	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0	199,418	20
Total Deferred Debits	13,479	216,773	
Total Assets and Other Debits	8,071,180	4,348,961	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	682,986	60,518	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,220,937	903,442	23
Total Proprietary Capital	1,903,923	963,960	
LONG-TERM DEBT			
Bonds (221)	2,992,892	700,000	24
Advances from Municipality (223)	0	5,280	25
Other long-Term Debt (224)	124,982	149,982	26
Total Long-Term Debt	3,117,874	855,262	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	503,347	65,597	28
Payables to Municipality (233)	0	141,086	29
Customer Deposits (235)			30
Taxes Accrued (236)	38,280	40,780	31
Interest Accrued (237)	35,973	19,109	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	577,600	266,572	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,471,764	2,263,168	38
Total Liabilities and Other Credits	8,071,161	4,348,962	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,234,568	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,234,568	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	310,831	0	0	0	9
Total Accumulated Provision	310,831	0	0	0	
Net Utility Plant	1,923,737	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	290,239				290,239	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,499				33,499	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,237				1,237	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	34,736	0	0	0	34,736	13
Debits during year						14
Book cost of plant retired	2,344				2,344	15
Cost of removal	11,800				11,800	16
Other debits (specify):						17
					0	18
Total debits	14,144	0	0	0	14,144	19
Balance End of Year	310,831	0	0	0	310,831	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,525,924	106,013	1,305	2,630,632	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS		2,562,589		2,562,589	2
Total Nonutility Property (121)	2,525,924	2,668,602	1,305	5,193,221	
Less accum. prov. depr. & amort. (122)	643,135	56,185	1,305	698,015	3
Net Nonutility Property	1,882,789	2,612,417	0	4,495,206	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,007	4,062	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u><u>4,007</u></u>	<u><u>4,062</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 WATER MRB	1,741	428	13,478	1
1993 SEWER MRB	2,135	428	1	2
Total			13,479	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	60,518	1
Changes during year (explain):		
TIF CONTRIBUTION FOR WWTP	551,080	2
WATER TOWER DEMOLITION	11,800	3
FREIDEL DRIVE STREET & MAIN	59,588	4
Balance end of year	682,986	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS	05/01/1992	05/01/2008	5.00%	465,000	1
SEWER REVENUE BOND-CLEAN WATER FUNI	01/01/1997	01/01/2000	3.00%	2,527,892	2
Total Bonds (Account 221):				2,992,892	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1995 PROMISSARY NOTE	05/10/1995	03/15/1999	9.00%	124,982	1
Total for Account 224				124,982	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,780	1
Accruals:		
Charged water department expense	41,912	2
Charged electric department expense		3
Charged sewer department expense	549	4
Other (explain):		
NONE		5
Total Accruals and other credits	42,461	
Taxes paid during year:		
County, state and local taxes	40,780	6
Social Security taxes	3,847	7
PSC Remainder Assessment	334	8
Other (explain):		
NONE		9
Total payments and other debits	44,961	
Balance end of year	38,280	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER REVENUE	5,432	31,101	31,475	5,058	1
SEWER REVENUE	3,875	5,425	9,300	0	2
CLEAN WATER FUND		26,986	4,038	22,948	3
Subtotal	9,307	63,512	44,813	28,006	
Advances from Municipality (223)					
STATE TRUST (7/87)	241	64	305	0	4
Subtotal	241	64	305	0	
Other long-Term Debt (224)					
Promissary Note	9,561	19,395	20,989	7,967	5
Subtotal	9,561	19,395	20,989	7,967	
Notes Payable (231)					
None				0	6
Subtotal	0	0	0	0	
Total	19,109	82,971	66,107	35,973	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	880,394			1,382,774		2,263,168	1
Add credits during year:							
For Services	26,800			21,030		47,830	2
For Mains	73,822			44,711		118,533	3
Other (specify):							
RESTORATION COSTS	8,750					8,750	4
HYDRANTS	11,077					11,077	5
ENG./ INSP./ GRADING	12,297			10,109		22,406	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	1,013,140	0	0	1,458,624	0	2,471,764	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	575,641					575,641	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
RECEIVABLE FROM TIF	551,080	1
Total (Acct. 123):	551,080	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REPLACEMENT FUND & SINKING FUND	110,516	3
CONSTRUCTION ACCOUNT	66,642	4
RESERVE & REDEMPTION FUND	107,137	5
INVESTMENTS	343,345	6
Total (Acct. 125):	627,640	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,745	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	11,745	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	43,278	12
Merchandising, jobbing and contract work		13
Other (specify):		
WEPCO & DUNNEISON	810	14
MISCELLANEOUS	21	15
Total (Acct. 143):	44,109	
Receivables from Municipality (145):		
RECEIVABLE FROM DOA-CWF	304,223	16
TRUE UP PUBLIC FIRE PROTECTION	61,218	17
BILLS ON TAX ROLL	412	18
Total (Acct. 145):	365,853	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	20
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	21
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	22
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	23
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,145,824	0	0	0	2,145,824	1
Materials and Supplies	4,034	0	0	0	4,034	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	300,535	0	0	0	300,535	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	946,767	0	0	0	946,767	6
Other (specify):					0	7
Average Net Rate Base	902,556	0	0	0	902,556	
Net Operating Income	62,885	0	0	0	62,885	8
Net Operating Income as a percent of						
Average Net Rate Base	6.97%	N/A	N/A	N/A	6.97%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	371,752	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,062,189	3
Other (Specify):		4
Total Average Proprietary Capital	1,433,941	
Net Income		
Net Income	317,495	5
Percent Return on Proprietary Capital	22.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

THE NON-REGULATED SEWER UTILITY IS CONSTRUCTING A NEW WWTP.
FINANCING INCLUDES CLEAN WATER FUND LOANS AND TAX INCREMENTAL
FINANCE CONTRIBUTIONS, AS WELL AS RATE INCREASES.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account 232 - Accounts payable includes \$500,000 of construction accounts payable in 1997.

Account 233 - 1996 included the tax equivalent for 1994 and 1995.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

October 28, 1998

Ms. Susan A. Peck, Clerk-Treasurer
Marshall Water and Sewer Utility
P.O. Box 45
Marshall, WI 53559-0045

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-3410-JPL

Dear Ms. Peck:

Paragraph No. 1 of our letter dated September 25, 1996, with regard to analytical review of the 1995 annual report, authorized a revised schedule of depreciation rates which was enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-7, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please note that these depreciation rates should be used beginning in 1998. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\marshall.doc

Enclosure

Bonds (Acct. 221) (Page F-13)

Some dates missing, we fudged dates to get system to take info, will write utility for complete data.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

Moved Promissary note from account 231 to account 224 per edit error as it is long-term debt.

6/12/98

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

6/9/98

PJL

June 12, 1998

Ms. Susan Peck, Clerk
Marshall Water & Sewer Utility
P.O. Box 45
Marshall, WI 53559-0045

Re: 1997 Analytical Review DWCCA-3410-PJL

Dear Ms. Peck:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Balance Sheet End-Of-Year Account Balances Schedule on page F-18, we noted that the Total line for Account 125, Special Funds, was not completed. Upon calculating the total to be \$1,147,143.00, we noted that the balance sheet number for Account 125 was \$627,640 which is the number reported on line 12 of page F-18 and described as Investments in column (a). Please explain and provide all related annual report corrections.
2. The Promissory Note reported on line 16 of the Interest Accrued Schedule on page F-16 under Notes Payable is actually long-term debt and should be reported on line 11 in Account 224. Please adjust your copy of page F-16 accordingly.
3. Please explain how the mains reported as added during the year in column (e) of the Water Mains schedule on page W-14 were financed.
4. Please explain how the services reported as added during the year in column (d) of the Water Services Schedule on page W-15 were financed. Please also explain why there are no retirements during the year reported for Account 345, Services, in column (e) of line 29 of the Water Utility Plant In Service Schedule on Copy 2 of page W-9 for those services reported as removed or permanently disconnected during the year in column (e) of the Services Schedule.

FINANCIAL SECTION FOOTNOTES

5. Please provide the date of issue and the final maturity date, columns (b) and (c) of line 3 of the Bonds Schedule on page F-13 for the issue described in column (a) as Sewer Revenue Bond-Clean Water Fund.

6. Please provide the average number of customers and the thousands of gallons of water sold, columns (b) and (c) of line 1 of the Water Operating Revenues - Sales Of Water Schedule on page W-2, unmetered sales to general customers, residential. Estimate any figures, which are unknown.

7. Please submit a corrected copy of the Water Mains Schedule on page W-14 noting that there should only be one type of pipe material reported in column (a) as directed in Headnote 2 and any mains of the same pipe material, function, and diameter should be combined.

8. Please submit a corrected copy of the Water Services Schedule on page W-15, noting that there should only be one type of pipe material reported in column (a) as directed in Headnote 5 at the top of the page and any services of the same pipe material and diameter should be combined.

9. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page	Lines	Column	Reported As	Should Be
------	-------	--------	-------------	-----------

F-15	Tot Acc & other credits b	42,467	42,461
------	---------------------------	--------	--------

F-15	Bal end of year b	38,286	38,280
------	-------------------	--------	--------

W-1	5 b	68,723	67,733
-----	-----	--------	--------

W-6	1 c	28,286	38,286
-----	-----	--------	--------

W-7	17-23 c & d	Move up one line	
-----	-------------	------------------	--

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGE\3410 ar/ssa

FINANCIAL SECTION FOOTNOTES

UTILITY REPOSE TO THE ABOVE LETTER CAN BE FOUND IN THE BACK OF THE PAPER
COPY OF THE ANNUAL REPORT.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	240,235	1
Total Sales of Water	240,235	
Other Operating Revenues		
Forfeited Discounts (470)	700	2
Other Water Revenues (474)	3,356	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,056	
Total Operating Revenues	244,291	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	68,733	5
General Operating Expenses (680-690)	37,255	6
Total Operation and Maintenance Expenses	105,988	
Other Operating Expenses		
Depreciation Expense (403)	33,499	7
Amortization Expense (404)		8
Taxes (408)	41,919	9
Total Other Operating Expenses	75,418	
Total Operating Expenses	181,406	
NET OPERATING INCOME	62,885	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	8	37	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	8	37	
Metered Sales to General Customers (461)				
Residential	727	41,663	96,659	4
Commercial	70	30,182	40,216	5
Industrial	6	877	1,446	6
Total Metered Sales to General Customers (461)	803	72,722	138,321	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		97,333	8
Other Sales to Public Authorities (464)	11	2,321	4,544	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	817	75,051	240,235	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	97,333	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	97,333	
Forfeited Discounts (470):		
Customer late payment charges	700	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	700	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,055	7
Other (specify):		
REPAIRS, PERMITS, RECONNECTIONS, OTHER	1,301	8
Total Other Water Revenues (474)	3,356	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	39,264	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,684	3
Chemicals (630)	5,725	4
Supplies and Expenses (640)	4,030	5
Repairs of Water Plant (650)	10,276	6
Transportation Expenses (660)	1,754	7
Total Plant Operation and Maintenance Expenses	68,733	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,225	8
Office Supplies and Expenses (681)	2,910	9
Outside Services Employed (682)	3,478	10
Insurance Expense (684)	3,583	11
Employees Pensions and Benefits (686)	12,135	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,924	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,255	
Total Operation and Maintenance Expenses	105,988	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		38,287	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		549	2
Net property tax equivalent		37,738	
Social Security		3,847	3
PSC Remainder Assessment		334	4
Other (specify): NONE			5
Total tax expense		41,919	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194000				3
County tax rate	mills		3.475000				4
Local tax rate	mills		5.000000				5
School tax rate	mills		13.313000				6
Voc. school tax rate	mills		1.439000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.421000				10
Less: state credit	mills		2.090000				11
Net tax rate	mills		21.331000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.000000				14
Combined School Tax Rate	mills		14.752000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.752000				17
Total Tax Rate	mills		23.421000				18
Ratio of Local and School Tax to Total	dec.		0.843346				19
Total tax net of state credit	mills		21.331000				20
Net Local and School Tax Rate	mills		17.989407				21
Utility Plant, Jan. 1	\$	2,057,080	2,057,080				22
Materials & Supplies	\$	4,062	4,062				23
Subtotal	\$	2,061,142	2,061,142				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,061,142	2,061,142				26
Assessment Ratio	dec.		1.032600				27
Assessed Value	\$	2,128,335	2,128,335				28
Net Local & School Rate	mills		17.989407				29
Tax Equiv. Computed for Current Year	\$	38,287	38,287				30
Tax Equivalent per 1994 PSC Report	\$	38,135					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	38,287					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,200		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	23,495		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	37,695	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	17,003		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	37,357	384	17
Diesel Pumping Equipment (326)	13,766		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	68,126	384	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,987		23
Total Water Treatment Plant	2,987	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	21,937		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,200	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			23,495	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	37,695	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,003	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			37,741	17
Diesel Pumping Equipment (326)			13,766	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	68,510	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,987	23
Total Water Treatment Plant	0	0	2,987	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			21,937	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	462,722		26
Transmission and Distribution Mains (343)	991,000	119,919	27
Fire Mains (344)			28
Services (345)	262,601	33,190	29
Meters (346)	59,121	6,615	30
Hydrants (348)	118,085	15,742	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,915,466	175,466	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	1,206		35
Computer Equipment (372.1)	5,385	1,582	36
Transportation Equipment (373)	20,008	2,400	37
Other General Equipment (379)	6,207		38
Other Tangible Property (390)			39
Total General Plant	32,806	3,982	
Total utility plant in service directly assignable	2,057,080	179,832	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	2,057,080	179,832	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			462,722	26
Transmission and Distribution Mains (343)	1,044		1,109,875	27
Fire Mains (344)			0	28
Services (345)			295,791	29
Meters (346)	1,140		64,596	30
Hydrants (348)	160		133,667	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	2,344	0	2,088,588	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,206	35
Computer Equipment (372.1)			6,967	36
Transportation Equipment (373)			22,408	37
Other General Equipment (379)			6,207	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	36,788	
Total utility plant in service directly assignable	2,344	0	2,234,568	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,344	0	2,234,568	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,930	6,930	1
February			5,538	5,538	2
March			7,041	7,041	3
April			6,412	6,412	4
May			7,432	7,432	5
June			7,559	7,559	6
July			7,265	7,265	7
August			7,390	7,390	8
September			6,752	6,752	9
October			7,197	7,197	10
November			6,668	6,668	11
December			6,705	6,705	12
Total for year	0	0	82,889	82,889	
Less: Measured or estimated water used in main flushing and water treatment during year				350	13
Less: Other utility use				4,851	14
Other utility use explanation: SEWER PLANT 4,719,806					15
FIRE PROTECTION 131,250 GALLONS					
Water pumped into distribution system				77,688	16
Less: Water sold				75,051	17
Losses and unaccounted for				2,637	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				474	21
Date of maximum: 9/26/1997					22
Cause of maximum: BLANK					23
Minimum gallons pumped by all methods in any one day during reporting year				100	24
Date of minimum: 4/16/1997					25
Total KWH used for pumping for the year				104,266	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HUBBELL	1	371	14	501,120	Yes	1
PORTER	2	800	16	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	HUBBELL STREET	PORTER STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NEW	LAYNE NEW	5
Year Installed	1989	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	600	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	10
Year Installed	1989	1969	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1989		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	158		10
			11
Total capacity in gallons	300,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	122.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	300				300
M	D	4.000	3,598				3,598
M	D	6.000	42,616	54	261		42,409
M	D	8.000	18,535	3,189			21,724
M	D	10.000	3,671				3,671
Total Within Municipality			68,720	3,243	261	0	71,702
Total Utility			68,720	3,243	261	0	71,702

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	481				481		1
M	1.000	390	40	2		428	93	2
M	1.250	1				1		3
M	1.500	17	3			20		4
M	2.000	8				8		5
M	3.000	2				2		6
M	6.000		1			1		7
Total Utility		899	44	2	0	941	93	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	815	117	38	(67)	827	145	1
1.000	17	2	2		17		2
1.250	1				1		3
1.500	17				17		4
2.000	8				8		5
3.000	1				1		6
Total:	859	119	40	(67)	871	145	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	739	46	7	5	1	29	827	1
1.000		15				2	17	2
1.250		1					1	3
1.500		12		1	1	3	17	4
2.000		2		6			8	5
3.000		1					1	6
Total:	739	77	7	12	2	34	871	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	110	5	1		114	2
Total Fire Hydrants	110	5	1	0	114	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	114
Number of distribution system valves end of year:	195
Number of distribution valves operated during year:	98

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Increase is due to \$5,503 expense for well #1 pump rehabilitation.
